



**DIVISION OF
ENFORCEMENT**

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
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March 30, 2022

VIA ECF

The Honorable Katharine S. Hayden
United States District Court
District of New Jersey
Martin Luther King Building & U.S. Courthouse
50 Walnut Street, Room 4015
Newark, NJ 07101

Re: SEC v. Vuuzle Media Corp., et al.; Case No. 2:21-cv-01226 (D.N.J.)

Dear Judge Hayden:

We write in response to Defendant Vuuzle Media Corp.'s notice of its Appeal of Magistrate Judge's Opinion and Order (ECF Nos. 82 & 100), which was filed on March 24, 2022 (Dkt. No. 107). Vuuzle had earlier filed a nearly identical Appeal of Magistrate Judge's Opinion and Order (ECF No. 82) on February 28, 2022 (Dkt. No. 89). The SEC filed its Opposition to that Appeal on March 21, 2022 (Dkt. No. 103). Because Vuuzle's original Appeal and second Appeal are essentially identical, the SEC stands by its arguments in its March 21, 2022 Opposition. Should the Court prefer that the SEC file a new Opposition, the SEC is happy to comply.

Respectfully Submitted,

/s/ Devon Staren
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CERTIFICATE OF SERVICE

I hereby certify that on March 30, 2022, I served a copy of the foregoing upon all counsel of record using this Court's ECF system, and upon Defendant Flynn using the email rflynn48@gmail.com.

/s/ Devon Staren
Counsel for Plaintiff